

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, )  
                             )  
                             Plaintiff, )  
                             )  
                             v.         )  
                             )  
                             )  
                             PATRICK T. CINTOLO, JR., )  
                             )  
                             Defendant. )

MAGISTRATE JUDGE LTSCOMPLAINT

**05 10765 RGS**  
 Civil No. RECEIPT #  
 AMOUNT \$ NA  
 SUMMONS ISSUED     
 LOCAL RULE 4.1     
 WAIVER FORM     
 MCF ISSUED     
 BY DPTY. CLK. M.P.  
 DATE 4/15/05

Plaintiff, United States of America, by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, pursuant to Internal Revenue Code (26 U.S.C.) section 7401(a), at the direction of the Attorney General of the United States and with the authorization and sanction of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, brings this civil action to collect from the defendant, Patrick T. Cintolo, Jr., an outstanding unpaid liability for federal internal revenue taxes, plus statutory accruals, and complains and alleges that:

1. This Court has jurisdiction over the instant action pursuant to section 7402(a) of the Internal Revenue Code of 1986 (26 U.S.C.), and 28 U.S.C. sections 1340 and 1345.

2. Defendant Patrick T. Cintolo, Jr. resides at 222 Blackstone Street, Bellingham, Massachusetts 02019, within the jurisdiction of this Court.

3. On April 18, 1995, a delegate of the Secretary of the Treasury made an assessment against Patrick T. Cintolo, Jr. for

unpaid federal income tax for the year ending December 31, 1988 in the amount of \$15,386.00 together with interest in the amount of \$21,432.58, and a statutory penalty of \$15,386.00 for a total assessment of \$52,204.58.

4. On April 18, 1995, a delegate of the Secretary of the Treasury made another assessment against Patrick T. Cintolo, Jr. for unpaid federal income tax for the year ending December 31, 1989 in the amount of \$18,044.00 together with interest in the amount of \$15,556.57, and a statutory penalty of \$13,533.00 for a total assessment of \$47,133.57.

5. On or about the date of each assessment described in paragraphs 3 and 4, a delegate of the Secretary of the Treasury of the United States of America gave notice of the assessment to, and made a demand for payment upon, defendant Patrick T. Cintolo, Jr.

6. Defendant Patrick T. Cintolo has failed, neglected, or refused to pay in full his federal income tax liabilities for the tax years 1988 and 1989, and he remains indebted to the United States of America for unpaid assessed federal income taxes, including interest and penalties, in the amount of \$121,067.12, plus interest and other additional amounts that have accrued after April 15, 2005, and continue to accrue as provided by law.

WHEREFORE, the United States of America demands judgment against the defendant-taxpayer Patrick T. Cintolo, Jr., in the amount of \$121,067.12, plus interest and other additional amounts

that have accrued after April 15, 2005, and continue to accrue as provided by law; such other and further relief as the Court deems proper, and its costs in the action.

MICHAEL J. SULLIVAN  
United States Attorney

April 14, 2005  
Washington, D.C.

  
\_\_\_\_\_  
BARRY E. REIFERSON  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 514-6058

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS1. Title of case (name of first party on each side only) United States of America v. Patrick T. Cintolo, Jr.

2. Category in which the case belongs based upon the numbered nature of suit code listed on the civil cover sheet. (See local rule 40.1(a)(1)).

- I. 160, 410, 470, R.23, REGARDLESS OF NATURE OF SUIT.
- II. 195, 368, 400, 440, 441-444, 540, 550, 555, 625, 710, 720, 730, 740, 790, 791, 820\*, 830\*, 840\*, 850, 890, 892-894, 895, 950. \*Also complete AO 120 or AO 121 for patent, trademark or copyright cases
- III. 110, 120, 130, 140, 151, 190, 210, 230, 240, 245, 290, 315, 320, 330, 340, 345, 350, 355, 360, 362, 365, 370, 380, 385, 450, 891.
- IV. 220, 422, 423, 430, 460, 510, 530, 610, 620, 630, 640, 650, 660, 690, 810, 861-865, 870, 871, 875, 900.
- V. 150, 152, 153.

3. Title and number, if any, of related cases. (See local rule 40.1(g)). If more than one prior related case has been filed in this district please indicate the title and number of the first filed case in this court.

4. Has a prior action between the same parties and based on the same claim ever been filed in this court?

YES  NO 

5. Does the complaint in this case question the constitutionality of an act of congress affecting the public interest? (See 28 USC §2403)

YES  NO 

If so, is the U.S.A. or an officer, agent or employee of the U.S. a party?

YES  NO 

6. Is this case required to be heard and determined by a district court of three judges pursuant to title 28 USC §2284?

YES  NO 7. Do all of the parties in this action, excluding governmental agencies of the united states and the Commonwealth of Massachusetts ("governmental agencies"), residing in Massachusetts reside in the same division? - (See Local Rule 40.1(d)).YES  NO A. If yes, in which division do all of the non-governmental parties reside?Eastern Division  Central Division  Western Division 

B. If no, in which division do the majority of the plaintiffs or the only parties, excluding governmental agencies, residing in Massachusetts reside?

Eastern Division  Central Division  Western Division 

8. If filing a Notice of Removal - are there any motions pending in the state court requiring the attention of this Court? (If yes, submit a separate sheet identifying the motions)

YES  NO 

(PLEASE TYPE OR PRINT)

ATTORNEY'S NAME Barry e. ReifersonADDRESS U.S. Department of Justice, Tax Division, P.O. Box 55, Ben Franklin Station, Washington, DC 20044TELEPHONE NO. (202) 514-6058

JS 44 (Rev. 11/04)

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

**I. (a) PLAINTIFFS**

UNITED STATES OF AMERICA

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

Barry E. Reiferson, Dept. of Justice, P.O. Box 55, Ben Franklin Station,  
Washington, D.C. 20044 (202) 514-6058**DEFENDANTS**

PATRICK T. CINTOLO, JR.

County of Residence of First Listed Defendant Norfolk  
(IN U.S. PLAINTIFF CASES ONLY)NOTE: IN LAND CONDEMNATION CASES USE THE LOCATION OF THE LAND INVOLVED  
**05 10765 RGS**

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> 1 U.S. Government Plaintiff | <input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)                        |
| <input type="checkbox"/> 2 U.S. Government Defendant            | <input checked="" type="checkbox"/> 4 Diversity<br>(Indicate Citizenship of Parties in Item III) |

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

Citizen of This State	PTF	DEF	Incorporated or Principal Place of Business In This State	PTF	DEF
<input type="checkbox"/>	<input checked="" type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/>	<input type="checkbox"/> 4	<input checked="" type="checkbox"/> 4
<input type="checkbox"/>	<input type="checkbox"/> 2	<input checked="" type="checkbox"/> 2	<input type="checkbox"/>	<input type="checkbox"/> 5	<input checked="" type="checkbox"/> 5
<input type="checkbox"/>	<input type="checkbox"/> 3	<input checked="" type="checkbox"/> 3	<input type="checkbox"/>	<input type="checkbox"/> 6	<input checked="" type="checkbox"/> 6

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	<b>PERSONAL INJURY</b>	<b>PERSONAL INJURY</b>	<b>PROPERTY RIGHTS</b>	<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 362 Personal Injury - Med. Malpractice	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/>	<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 330 Federa. Employers' Liability	<b>PERSONAL PROPERTY</b>	<input type="checkbox"/> 460 Deportation	<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 340 Marine	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 820 Copyrights	<input type="checkbox"/> 480 Consumer Credit
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans)	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 371 Truth in Lending	<input type="checkbox"/> 830 Patent	<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 810 Selective Service
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 385 Property Damage Product Liability	<b>SOCIAL SECURITY</b>	<input type="checkbox"/> 850 Securities/Commodities/ Exchange
<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/>	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 875 Customer Challenge 12 USC 3410
<input type="checkbox"/> 195 Contract Product Liability	<b>REAL PROPERTY</b>	<b>CIVIL RIGHTS</b>	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 890 Other Statutory Actions
<input type="checkbox"/> 196 Franchise	<b>HABEAS CORPUS:</b>	<b>PRISONER PETITIONS</b>	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 892 Economic Stabilization Act
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 530 General	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 535 Death Penalty	<b>FEDERAL TAX SUITS</b>	<input type="checkbox"/> 894 Energy Allocation Act
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 444 Welfare	<input type="checkbox"/> 540 Mandamus & Other	<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 550 Civil Rights	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	<input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/>	<input type="checkbox"/> 950 Constitutionality of State Statutes
	<input type="checkbox"/> 440 Other Civil Rights			

**V. ORIGIN**

(Place an "X" in One Box Only)

- |   |   |  |   |  |   |                            |   |
|---|---|--|---|--|---|----------------------------|---|
| <input checked="" type="checkbox"/> 1 Original Proceeding | <input type="checkbox"/> 2 Removed from State Court | <input type="checkbox"/> 3 Remanded from Appellate Court | <input type="checkbox"/> 4 Reinstated or Reopened | <input type="checkbox"/> 5 Transferred from another district (specify) _____ | <input type="checkbox"/> 6 Multidistrict Litigation | <input type="checkbox"/> 7 | Appeal to District Judge from Magistrate Judgment |
|---|---|--|---|--|---|----------------------------|---|

**VI. CAUSE OF ACTION**Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. § 7401Brief description of cause:  
Suit to collect unpaid federal income taxes.**VII. REQUESTED IN COMPLAINT:** CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23**DEMAND \$**

CHECK YES only if demanded in complaint:

**JURY DEMAND:**  Yes  No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE